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Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

| | | |
|-------------------------------------------------|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| TOYS “R” US, INC., <i>et al.</i> , ¹ |) | Case No. 17-34665 (KLP) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**NOTICE OF THE DEBTORS' FOURTH OMNIBUS
OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

PLEASE TAKE NOTICE THAT on August 10, 2018, Toys “R” Us, Inc. and its debtor affiliates (collectively, the “Debtors”)² filed the *Debtors’ Fourth Omnibus Objection to Certain Incorrect Debtor Claims* (the “Omnibus Objection”) with the Bankruptcy Court. The Omnibus Objection is available at <https://cases.primeclerk.com/toysrus/> by searching “Fourth Omnibus Objection” in the “Search Docket” field. By the Omnibus Objection, the Debtors are seeking to modify claims, including your claim(s), as set forth on **Exhibit A** attached hereto, because the Debtors allege your claim(s) was filed against the incorrect Debtor entity.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors' service address is One Geoffrey Way, Wayne, New Jersey 07470.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Objection.

PLEASE TAKE FURTHER NOTICE THAT on August 8, 2018, the Bankruptcy Court entered the *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections* [Docket No. 4080] (the “Order”), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims” and each individually, a “Claim”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

YOU ARE RECEIVING THIS NOTICE BECAUSE ALL CLAIMS LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, UNDER THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT WITHIN 21 CALENDAR DAYS OF THE MAILING OF THIS OBJECTION (THE “RESPONSE DEADLINE”) AND SERVED ON THE OBJECTING PARTY, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED, AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Omnibus Objection

Who Needs to File a Response: If you oppose the modification of your Claim(s) listed below and if you are unable to resolve the Omnibus Objection with the Debtors before the deadline to object, then you must file and serve a written response (the “Response”) to the Omnibus Objection in accordance with this Notice.

If you do not oppose the modification of your Claim(s) listed below, then you do not need to file a written Response to the Omnibus Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. prevailing Eastern Time on August 31, 2018 (the “Response Deadline”).**

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court via CM/ECF or at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court

701 East Broad Street
Richmond, Virginia 23219

If the Omnibus Objection is filed by the Debtors, the automatic ECF notification for a timely and properly filed Response will satisfy service requirements, and the Response may also be served on counsel for the Debtors at the following addresses:

Kirkland & Ellis LLP
Attn: Emily E. Geier and
Joshua M. Altman
300 North LaSalle
Chicago, Illinois 60654

and

Kutak Rock LLP
Attn: Jeremy S. Williams
901 East Byrd Street, Suite 1000
Richmond, Virginia 23219

Unless otherwise adjourned by the Bankruptcy Court or the Debtors pursuant to the Omnibus Objection Procedures, the hearing on the Omnibus Objection and your Response will be held at **11:00 a.m. prevailing Eastern Time on September 13, 2018, at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5100
Richmond, Virginia 23219

**Procedures for Filing a Timely Response
and Information Regarding the Hearing on the Omnibus Objection**

Contents. Each Response must contain the following (at a minimum):

1. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, and the case number and the title of the Omnibus Objection to which the Response is directed;
2. the claimant's name and an explanation for the amount of the Claim;
3. a concise statement setting forth the reasons why the Bankruptcy Court should not sustain the Omnibus Objection with respect to your Claim(s), including, without limitation, the specific factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection;
4. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the Omnibus Objection at the hearing; and
5. your name, address, telephone number and email address and/or the name, address, telephone number and email address of your attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Addresses"). If a Response contains Notice Addresses that are different from the name and/or address listed on the Claim, the Notice Addresses will control and will become the service address for

future service of papers with respect to all of your Claims listed in the Omnibus Objection (including all Claims to be modified) and only for those Claims in the Omnibus Objection.

Additional Information. To facilitate a resolution of the Omnibus Objection, your Response should also include the name, address, telephone number, and email address of the party with authority to reconcile, settle or otherwise resolve the Omnibus Objection on the claimant's behalf (the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will ***not*** become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice and timely serve it on the Debtors' attorneys, the Debtors will present to the Bankruptcy Court an appropriate order granting the relief requested in the Omnibus Objection ***without further notice*** to you.

Hearing Attendance. If you file a Response to the Omnibus Objection, then you should plan to appear at the hearing on the Omnibus Objection. The Debtors, however, reserve the right to continue the hearing with respect to the Omnibus Objection and the Response.

Rescheduling the Hearing. If the Bankruptcy Court determines that the hearing on the Omnibus Objection will require substantial time for the presentation of argument and/or evidence, then the Bankruptcy Court, in its discretion, may reschedule the hearing.

Each Objection Is a Contested Matter. Each Claim subject to an Omnibus Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such Claim.

Additional Information

Reply of the Debtors. The Debtors may file a reply to your Response or reply in oral argument at the hearing. In such event, the Debtors are permitted to file their reply no later than one calendar day before the hearing on the Omnibus Objection and the Response.

Additional Discovery. Upon receipt of your Response, the Debtors may determine that discovery is necessary in advance of the hearing on the Omnibus Objection and your Response. In such event, the Debtors will serve separate notice to the Notice Addresses that the scheduled hearing will be treated as a status conference during which the parties will request that the Bankruptcy Court issue a scheduling order to facilitate resolution of the Response. Notwithstanding the foregoing, nothing herein modifies any parties' right to seek discovery or request that the scheduled hearing be treated as a status conference.

Requests for Information. If you have any questions regarding the Omnibus Objection and/or if you wish to obtain a copy of the Omnibus Objection or related documents, you may call the Debtors' restructuring hotline at (844) 794-3476. You may also obtain a copy of the Omnibus

Objection or related documents by visiting the Debtors' restructuring website at <https://cases.primeclerk.com/toysrus/>.

Reservation of Rights. Nothing in this Notice or the Omnibus Objection constitutes a waiver of the Debtors' right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions, or any other claims against the claimant of the Debtors. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Debtors have the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date. In such event, you will receive a separate notice of any such objections.

[Remainder of page intentionally left blank]

Richmond, Virginia
Dated: August 10, 2018

/s/ Jeremy S. Williams

KUTAK ROCK LLP

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

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| In re: |) | |
| |) | Chapter 11 |
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| TOYS “R” US, INC., <i>et al.</i> , ¹ |) | Case No. 17-34665 (KLP) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**DEBTORS’ FOURTH OMNIBUS
OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

| |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>THIS OBJECTION SEEKS TO MODIFY CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON <u>SCHEDULE 1</u> TO <u>EXHIBIT A</u> ATTACHED TO THIS OBJECTION.</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Toys “R” Us, Inc. and its debtor affiliates (collectively, the “Debtors”), file this omnibus objection (this “Objection”) and seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”) modifying the proofs of claim and requests for allowance and payment

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

of administrative expenses and/or cure claims identified on **Schedule 1** to the Order (collectively, the “**Disputed Claims**”) because the Debtors have determined that such claim was filed against the incorrect Debtor. In support of this Objection, the Debtors submit the *Declaration of Thomas Behnke in Support of the Debtors’ Fourth Omnibus Objection to Certain Incorrect Debtor Claims* (the “**Behnke Declaration**”), attached to this Objection as **Exhibit B**, and respectfully state as follows.

Jurisdiction

1. The United States Bankruptcy Court for the Eastern District of Virginia (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated July 10, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. The bases for the relief requested herein are sections 502 and 1106(a)(1) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “**Bankruptcy Code**”), Bankruptcy Rules 3007 and 9014, and Rule 3007–1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the “**Local Rules**”).

Relief Requested

3. By this Objection, the Debtors respectfully request entry of an order (a) modifying the Disputed Claims identified on **Schedule 1** to the Order and (b) granting related relief.

Background

4. On September 19, 2017 (the “Petition Date”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of David A. Brandon, Chairman of the Board and Chief Executive Officer of Toys R Us, Inc., In Support of Chapter 11 Petitions and First Day Motions* [Docket No. 20] and the *Declaration of Michael J. Short, Chief Financial Officer of Toys “R” Us, Inc., in Support of Debtors’ First Day Motions* [Docket No. 30]. On November 16, 2017, the Debtors filed their schedules of assets and liabilities and statements of financial affairs [Docket Nos. 1015-1016].

5. On March 22, 2018, the Bankruptcy Court entered the *Order (I) Authorizing the Debtors to Wind-Down U.S. Operations, (II) Authorizing the Debtors to Conduct U.S. Store Closings, (III) Establishing Administrative Claims Procedures, and (IV) Granting Related Relief* [Docket No. 2344] pursuant to which the Court authorized the Debtors to begin to wind-down their U.S. operations.

The Claims Reconciliation Process

6. On December 21, 2017, the Court entered the *Amended Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, (IV) Approving Notice of Bar Dates, and (V) Granting Related Relief* [Docket No. 1332] (the “General Bar Date Order”), which, among other things, established the following deadline for filing proofs

of claim (collectively, the “General Bar Dates”): (a) April 6, 2018, as the deadline for all persons and entities holding or wishing to assert a “claim” (as defined in section 101(5) of the Bankruptcy Code) against any of the Debtors that arose before the Petition Date (each, a “Claim”), including any claim arising under section 503(b)(9) of the Bankruptcy Code, to file proof of such Claim in writing; (b) June 18, 2018, as the deadline for all governmental units holding or wishing to assert a Claim against any of the Debtors that arose before the Petition Date to file proof of such Claim in writing; and (c) the later of (i) the General Claims Bar Date or the Governmental Bar Date (each as defined in the General Bar Date Order), as applicable, or (ii) 5:00 p.m., prevailing Eastern time, on the date that is 30 days following entry of an order approving the rejection of any executory contract or unexpired lease of the Debtors, as the deadline for all entities holding claims against the Debtors arising from the rejection of executory contracts and unexpired leases of the Debtors, to file proof of such Claim in writing.

7. On May 25, 2018, the Court entered the *Amended Order (I) Setting a Bar Date for Filing Proofs of Administrative Claims Against Certain Debtors, (II) Establishing Administrative Claims Procedures, (III) Approving the Form and Manner of Filing Proofs of Administrative Claims, (IV) Approving Notice of the Administrative Claims Bar Date, and (V) Granting Related Relief* [Docket No. 3260] (the “Admin Claims Bar Date Order” and together with the General Bar Date Order, the “Bar Date Orders”), which, among other things, established: (a) July 16, 2018, 2018, as the deadline to file proof of such claim in writing for all persons and entities holding or wishing to assert a claim entitled to administrative priority under 11 U.S.C. § 503 (other than § 503(b)(9)) (each, an “Administrative Claim”) against any of the Debtors that arose between the Petition Date and on or prior to June 30, 2018; and (b) the earlier of: (i) the 15th day of the month at 5:00 p.m., prevailing Eastern Time following the month in which the claim arose; or (ii) 14 days,

following any hearing on a plan of liquidation, structured settlement, or other proposed resolution to the Debtors' chapter 11 cases, at 5:00 p.m., prevailing Eastern Time, for any Administrative Claim arising after June 30, 2018 (collectively, the "Admin Bar Dates" and together with the General Bar Dates, the "Bar Dates") as the deadline to file proof of such Administrative Claim in writing.

8. Written notice of the Bar Dates was mailed to, among others, all known creditors and other known holders of claims against the Debtors, identified as of the date of entry of the Bar Date Orders, including all entities listed in the Schedules as holding claims against the Debtors, and to all parties who had filed requests for notices under Bankruptcy Rule 2002 as of the date of the Bar Date Orders. In addition to mailing such actual notice, the Debtors also published notice of the Bar Dates in *USA Today* (national edition) (with respect to the Bar Dates) and the *Wall Street Journal* (national edition) (with respect to the General Bar Dates).

9. On August 8, 2018, the Court entered the *Order (I) Approving Procedures for Filing Omnibus Objections to Claims, (II) Approving the Form and Manner of the Notice of Omnibus Objections, and (III) Granting Related Relief* [Docket No. 4080] approving the Debtors' proposed objection procedures (the "Objection Procedures"). This Objection is filed in accordance with the Objection Procedures.

10. To date, entities have filed approximately 21,756 proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims against the Debtors on an aggregate basis (collectively, the "Proofs of Claim"), collectively asserting more than \$113.4 billion in aggregate liabilities, of which 3,100 assert administrative priority in the collective amount of \$102.3 billion. The Debtors and their advisors are in the process of reviewing the Proofs of Claim, including supporting documentation, if any, filed with the Proofs of Claim, and

reconciling the Proofs of Claim with the Debtors' books and records to determine the validity of the Proofs of Claim. For the reasons set forth in more detail below, and based on their review to date, the Debtors have determined that the Disputed Claims are objectionable on the grounds set forth below.

Objection

11. The Debtors object to the Disputed Claims. Based on their review of the Proofs of Claim, the Debtors have determined that the Disputed Claims, as filed, do not accurately reflect which Debtor entity may be liable for the underlying Claim. Instead, the Debtors believe that the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the column titled "Asserted" to the Debtor identified in the column titled "Corrected" in the table provided in **Schedule 1** to the Order. The Debtors assert that the Debtor reflected in the "Corrected" column is consistent with the Debtors' books and records and/or with the information provided by the claimants. Failure to modify such Proofs of Claim could result in the relevant claimants receiving either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) receiving a lesser recovery than they are otherwise entitled. Accordingly, the Debtors request that the Court enter the Order, modifying the Disputed Claims identified on **Schedule 1** to the Order. The Debtors do, however, maintain the right to object to any Proofs of Claim identified as a "Remaining Claim" on any applicable grounds.

Basis for Relief

12. Section 502(a) of the Bankruptcy Code provides that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." A debtor in possession has the duty to object to the allowance of any claim that is improper. *See* 11 U.S.C. § 1106(a)(1).

13. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Bankruptcy courts have generally held that in order to receive the benefit of *prima facie* validity, however, the claimant must set forth facts necessary to support the claim. *See In re McCarthy*, No. 04-10493, 2004 WL 5683383, at *5 (Bankr. E.D. Va. July 14, 2004). Additionally, a claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party shows that there exists a "true dispute" as to the validity and amount of the claim. *See In re Computer Learning Ctrs., Inc.*, 298 B.R. 569, 578 (Bankr. E.D. Va. 2003) (quoting Collier on Bankruptcy ¶ 3001.09[2] (15th ed. revised 2003)). Once the objecting party refutes an allegation critical to the claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence. *Allegheny*, 954 F.2d at 173. In other words, once the *prima facie* validity of a claim is rebutted, "it is for the claimant to prove his claim, not for the objector to disprove it." *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

14. For the reasons set forth in this Objection and in the Behnke Declaration, the Court should modify the Disputed Claims as requested in herein. If the Disputed Claims are not formally modified, the potential exists for the applicable claimants to receive either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) receiving a lesser recovery than they are otherwise entitled. In addition, failure to modify the Disputed Claims will mean the process of claims administration and reconciliation will also become unnecessarily burdensome. Thus, the relief requested in this Objection is necessary to prevent any

inappropriate distribution of estate funds and to facilitate the administration of the claims-allowance process.

Separate Contested Matter

15. Each of the above objections to the proofs of claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. The Debtors request that any order entered by the Court with respect to an objection asserted herein will be deemed a separate order with respect to each Claim.

Responses to Omnibus Objections

16. To contest this Objection, a claimant must file and serve a written response to this Objection in accordance with the Objection Procedures. If a claimant fails to file and serve a response in accordance with the Objection Procedures, the Debtors may present to the Court an appropriate order modifying the Disputed Claims, without further notice to the claimant or a hearing.

Reservation of Rights

17. Nothing contained herein is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim, (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

Notice

18. The Debtors will provide notice of this Motion via first class mail or email (where available) to: (a) the Office of the United States Trustee for the Eastern District of Virginia, Attn: Robert B. Van Arsdale and Lynn A. Kohen; (b) counsel to the committee of unsecured creditors; (c) DIP Delaware Term Loan Agent and the advisors and counsel thereto; (d) the administrative agent for the prepetition Secured Term Loan B Facility and the advisors and counsel thereto; (e) the agent for the Giraffe Junior Mezzanine Loan and the advisors and counsel thereto; (f) the administrative agent for the Senior Unsecured Term Loan Facility and the advisors and counsel thereto; (g) the indenture trustee for the Debtors' 7.375% Senior Notes and the advisors and counsel thereto; (h) the indenture trustee for the Debtors' 8.75% Unsecured Notes and the advisors and counsel thereto; (i) counsel to the ad hoc group of the Term B-4 Holders; (j) the Internal Revenue Service; (k) the office of the attorneys general for the states in which the Debtors operate; (l) the Securities and Exchange Commission; (m) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (n) holders of the Disputed Claims identified on **Schedule 1** to the Order. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

19. No prior request for the relief sought in this Objection has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors respectfully request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Richmond, Virginia
Dated: August 10, 2018

/s/ Jeremy S. Williams

KUTAK ROCK LLP

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*Co-Counsel to the Debtors
and Debtors in Possession*

Exhibit A

Proposed Form of Order

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Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

| | | |
|-------------------------------------------------|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| TOYS “R” US, INC., <i>et al.</i> , ¹ |) | Case No. 17-34665 (KLP) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**ORDER GRANTING THE DEBTORS’ FOURTH OMNIBUS
OBJECTION TO CERTAIN INCORRECT DEBTOR CLAIMS**

Upon the omnibus objection (the “Objection”)² of the Debtors for entry of an order (this “Order”): (a) modifying the Disputed Claims identified on **Schedule 1** attached hereto, in accordance with section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007–1; and (b) granting related relief, all as more fully set forth in the Objection; and it

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket 78]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, New Jersey 07470.

² Capitalized terms used but not otherwise defined in this Order have the meanings given to them in the Objection.

appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Objection having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED:

1. The Objection is granted as set forth in this Order.
2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. Each Disputed Claim, as identified on **Schedule 1** to this Order, is modified as to the Debtor entity against whom the Proof of Claim is asserted as identified in the column titled "Corrected" in **Schedule 1** to this Order; *provided*, that the Debtors maintain the right to object to any Proof of Claim identified in the "Corrected" column on **Schedule 1** on any applicable grounds.
4. Prime Clerk LLC, the Debtors' notice and claims agent, is directed to update the claims register to reflect the relief granted in this Order.
5. Except as provided in this Order, nothing in this Order will be deemed (a) an admission or finding as to the validity of any Proof of Claim against a Debtor entity, (b) a waiver of the right of the Debtors to dispute any Proof of Claim against any Debtor on any grounds whatsoever, at a later date, (c) a promise by or requirement on any Debtor to pay any Proof of Claim, (d) an implication or admission that any particular Proof of Claim is of a type specified or defined in this Order, or (e) a waiver of the rights of the Debtors under the Bankruptcy Code or any other applicable law.

6. Each of the Disputed Claims and the objections by the Debtors to each of the Disputed Claims, as addressed in the Objection and set forth on **Schedule 1**, each attached to this Order, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate Order with respect to each Disputed Claim. Any stay of this Order pending appeal by any claimants whose Proofs of Claim are subject to this Order will only apply to the contested matter that involves such claimant and will not act to stay the applicability or finality of this Order with respect to the other contested matters identified in the Objection or this Order.

7. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

8. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____
Richmond, Virginia

THE HONORABLE KEITH L. PHILLIPS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
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- and -

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- and -

James H.M. Sprayregen, P.C.
Anup Sathy, P.C.
Chad J. Husnick, P.C. (admitted *pro hac vice*)
Emily E. Geier (admitted *pro hac vice*)
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Facsimile: (312) 862-2200

Co-Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT
UNDER LOCAL BANKRUPTCY RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

Schedule 1

Incorrect Debtor Claims

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 1 (FORMER)VERITIV OPERATING COMPANY PUBLISHING & PRINT MANAGEMENT INC. PO BOX 45162 JACKSONVILLE, FL 32232-5162 | 2004 | Toys "R" Us, Inc. | \$ 429,256.31 | Toys "R" Us - Delaware Inc. | \$429,256.31 |
| 2 3 STORIES TRADING COMPANY, LLC 14 PUBLIC SQUARE SALEM, IN 47167 | 18081 | Toys "R" Us, Inc. | \$ 1,648.00 | Toys "R" Us - Delaware Inc. | \$1,648.00 |
| 3 504 TOYS INC. GAL OVED 315 5TH AVE ROOM 507 NEW YORK, NY 10016 | 714 | Toys "R" Us, Inc. | \$ 11,709.00 | Toys "R" Us - Delaware Inc. | \$11,709.00 |
| 4 A PARENT COMPANY COREY AYON ATTN: VANESSA CARRINGTON 1885 TIMBERHILL COURT SIMI VALLEY, CA 93063 | 15898 | Toys "R" Us, Inc. | \$ 2,548.00 | Toys "R" Us - Delaware Inc. | \$2,548.00 |
| 5 A. D. SUTTON AND SONS, INC. 20 WEST 33RD ST 2ND FLOOR NEW YORK, NY 10001 | 8531 | Toys "R" Us, Inc. | \$ 632,231.50 | Toys "R" Us - Delaware Inc. | \$632,231.50 |
| 6 A.D. SUTTON AND SONS, INC. 20 WEST 33RD ST 2ND FLOOR NEW YORK, NY 10001 | 1996 | Toys "R" Us, Inc. | \$ 311,091.00 | Toys "R" Us - Delaware Inc. | \$311,091.00 |
| 7 A1 TOYS INTERNATIONAL LTD 8668 JOHN KHICKMAN PARKWAY, UNIT # 404 FRISCO, TX 75093 | 15466 | Toys "R" Us, Inc. | \$ 19,812.00 | Toys "R" Us - Delaware Inc. | \$19,812.00 |
| 8 ABBOTT NUTRITION, DIV. OF ABBOTT LABORATORIES, INC. C/O KOHNER, MANN & KAILAS, S.C. DEVON E. DAUGHETY, ESQ. 4650 N. PORT WASHINGTON RD. MILWAUKEE, WI 53212 | 16986 | Toys "R" Us, Inc. | \$ 679,598.74 | Toys "R" Us - Delaware Inc. | \$679,598.74 |
| 9 ABCO MAINTENANCE INC. GRIFFIN HAMERSKY LLP ATTN: MICHAEL D. HAMERSKY 420 LEXINGTON AVENUE, SUITE 400 NEW YORK, NY 10170 | 541 | Toys "R" Us, Inc. | \$ 21,209.53 | Toys "R" Us - Delaware Inc. | \$21,209.53 |
| 10 ABG ACCESSORIES GERSHON MAYER 1000 JEFFERSON AVE ELIZABETH, NJ 07201 | 16102 | Toys "R" Us, Inc. | \$ 162,465.80 | Toys "R" Us - Delaware Inc. | \$162,465.80 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| | | | ASSERTED | | CORRECTED | |
|----|------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 11 | ABLE FIRST AID INC PO BOX 1221 NORTHBROOK, IL 60065 | 9247 | Toys "R" Us, Inc. | \$ 3,233.89 | Toys "R" Us - Delaware Inc. | \$3,233.89 |
| 12 | ACE BAYOU CORP 1000 SUPERIOR BLVD #310 WAYZATA, MN 55391 | 1600 | Toys "R" Us, Inc. | \$ 8,936.18 | Toys "R" Us - Delaware Inc. | \$8,936.18 |
| 13 | ACE METRIX, INC. 1960 E GRAND AVENUE, SUITE 510 EL SEGUNDO, CA 90245 | 6614 | Toys "R" Us, Inc. | \$ 26,250.00 | Toys "R" Us - Delaware Inc. | \$26,250.00 |
| 14 | ADEN AND ANAIS, INC (CANADA) 1002 SHERBROOKE STREET WEST, SCOTIA TOWER, SUITE 1900 WILMINGTON, DE 19801 | 3154 | Toys "R" Us, Inc. | \$ 160,442.00 | Toys "R" Us - Delaware Inc. | \$160,442.00 |
| 15 | ADMITAD GMBH (VIA IMPACT RADIUS INC.) LISE-MEITNER-STR. 8 HEILBRONN 74074 | 6675 | Toys "R" Us, Inc. | \$ 3,325.33 | Toys "R" Us - Delaware Inc. | \$3,325.33 |
| 16 | ADP, LLC 1851 NORTH RESLER EL PASO, TX 79912 | 16976 | Toys "R" Us, Inc. | \$ 298,123.13 | Toys "R" Us - Delaware Inc. | \$298,123.13 |
| 17 | ADVANCED POWER TECHNOLOGIES LLC DEPT 751 PO BOX 220 BETTENDORF, IA 52722-0004 | 17725 | Toys "R" Us, Inc. | \$ 83,373.62 | Toys "R" Us - Delaware Inc. | \$83,373.62 |
| 18 | ADVENT INTERMODAL SOLUTIONS LLC 890 MOUNTAIN AVENUE MURRAY HILL, NJ 07974 | 13093 | Toys "R" Us, Inc. | \$ 180.00 | Toys "R" Us - Delaware Inc. | \$180.00 |
| 19 | ADVENT, IN LLC DBA GATTITOWN EVANSVILLE ATTN: JOHN ZEIDLER 6101 FLIGHT LINE DR EVANSVILLE, IN 47725 | 12565 | Toys "R" Us, Inc. | \$ 29,878.50 | Toys "R" Us - Delaware Inc. | \$29,878.50 |
| 20 | AFTERSORT, INC. 4700 DARR HILL RD JONESBORO, AR 72404 | 1144 | Toys "R" Us, Inc. | \$ 2,691.92 | Toys "R" Us - Delaware Inc. | \$2,691.92 |
| 21 | AFTERSORT, INC. 4700 DARR HILL RD JONESBORO, AR 72404 | 1145 | Toys "R" Us, Inc. | \$ 152.82 | Toys "R" Us - Delaware Inc. | \$152.82 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| | | | ASSERTED | | CORRECTED | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|-----------------|-----------------------------|----------------|
| | NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 22 | AFTERSORT, INC. 4700 DARR HILL RD JONESBORO, AR 72404 | 1146 | Toys "R" Us, Inc. | \$ 2,602.30 | Toys "R" Us - Delaware Inc. | \$2,602.30 |
| 23 | AFTERSORT, INC. 4700 DARR HILL RD JONESBORO, AR 72404 | 1149 | Toys "R" Us, Inc. | \$ 1,072.12 | Toys "R" Us - Delaware Inc. | \$1,072.12 |
| 24 | AI FRIEDMAN LP 589 8TH AVE NEW YORK, NY 10018 | 11001 | Toys "R" Us, Inc. | \$ 2,062.13 | Toys "R" Us - Delaware Inc. | \$2,062.13 |
| 25 | AIIR CONSULTING LLC 50 MONUMENT ROAD SUITE 205 BALA CYNWYD, PA 19004 | 8394 | Toys "R" Us, Inc. | \$ 8,225.00 | Toys "R" Us - Delaware Inc. | \$8,225.00 |
| 26 | ALBANY UTILITIES - GA P.O. BOX 1788 ALBANY, GA 31702-1788 | 8543 | Toys "R" Us, Inc. | \$ 5,569.78 | Toys "R" Us - Delaware Inc. | \$5,569.78 |
| 27 | ALEX BRANDS D/B/A POOF-SLINKY HOLDINGS, LLC MATTHEW P WARD, ESQ WOMBLE BOND DICKINSON (US) LLP 222 DELAWARE AVENUE, SUITE 1501 WILMINGTON, DE 19801 | 16564 | Toys "R" Us, Inc. | \$ 1,189,363.04 | Toys "R" Us - Delaware Inc. | \$1,189,363.04 |
| 28 | ALL AMERICAN CARTS PO BOX 4752 MODESTO, CA 95352 | 1405 | Toys "R" Us, Inc. | \$ 54.00 | Toys "R" Us - Delaware Inc. | \$54.00 |
| 29 | ALLAN INDUSTRIES, INC. AMBER DERIDDER 270 ROUTE 46 EAST ROCKAWAY, NJ 07866 | 16383 | Toys "R" Us, Inc. | \$ 36,413.34 | Toys "R" Us - Delaware Inc. | \$36,413.34 |
| 30 | ALLIANCE MATERIAL HANDLING, INC. 8320 SHERWICK CT. JESSUP, MD 20794 | 3316 | Toys "R" Us, Inc. | \$ 44,918.38 | Toys "R" Us - Delaware Inc. | \$44,918.38 |
| 31 | ALLIANCE MEDIA HOLDINGS INC. ROSEN & ASSOCIATES, P.C. 747 THIRD AVENUE, FLOOR 20 NEW YORK, NY 10017-2803 | 16952 | Toys "R" Us, Inc. | \$ 1,588,997.46 | Toys "R" Us - Delaware Inc. | \$1,588,997.46 |
| 32 | ALLIANCE SALES AND MARKETING 2250 BUSH DR MC KINNEY, TX 75070 | 9470 | Toys "R" Us, Inc. | \$ 10,091.40 | Toys "R" Us - Delaware Inc. | \$10,091.40 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 33 ALLIANCE SALES AND MARKETING 2250 BUSH DR MCKINNEY, TX 75070 | 16213 | Toys "R" Us, Inc. | \$ 27,782.57 | Toys "R" Us - Delaware Inc. | \$27,782.57 |
| 34 ALLIANCE SALES MARKETING TAO 2240 BUSH DRIVE SUITE 100 MCKINNEY, TX 75070 | 9062 | Toys "R" Us, Inc. | \$ 34,771.10 | Toys "R" Us - Delaware Inc. | \$34,771.10 |
| 35 ALLIANCE SALES MARKETING XMN 2240 BUSH DRIVE SUITE 100 MCKINNEY, TX 75070 | 9694 | Toys "R" Us, Inc. | \$ 84,661.28 | Toys "R" Us - Delaware Inc. | \$84,661.28 |
| 36 ALLISON MECHANICAL, INC. 1968 ESSEX COURT REDLANDS, CA 92373-8008 | 16144 | Toys "R" Us, Inc. | \$ 16,761.21 | Toys "R" Us - Delaware Inc. | \$16,761.21 |
| 37 ALT GROUP BABYMOOV CORP. PEARL COHEN ZEDEK LATZER BARATZ GUY YONAY, ESQ. 1500 BROADWAY, 12TH FLOOR NEW YORK, NY 10036 | 16968 | Toys "R" Us, Inc. | \$ 93,462.44 | Toys "R" Us - Delaware Inc. | \$93,462.44 |
| 38 ALTIS GLOBAL LTD KELLEY & CLEMENTS LLP CHARLES N KELLEY JR PO BOX 2758 GAINESVILLE, GA 30503 | 18152 | Toys "R" Us, Inc. | \$ 231,339.86 | Toys "R" Us - Delaware Inc. | \$231,339.86 |
| 39 AMELIA WORLD CORPORATION 1523B NW 165TH ST MIAMI, FL 33169 | 9696 | Toys "R" Us, Inc. | \$ 145,938.86 | Toys "R" Us - Delaware Inc. | \$145,938.86 |
| 40 AMERICAN BROADCASTING COMPANY THE WALT DISNEY COMPANY 500 S. BUENA VISTA STREET BURBANK, CA 91521-8940 | 15857 | Toys "R" Us, Inc. | \$ 3,597.43 | Toys "R" Us - Delaware Inc. | \$3,597.43 |
| 41 AMERICAN CASTING AND MFG CORP. 51 COMMERCIAL ST PLAINVIEW, NY 11803 | 9169 | Toys "R" Us, Inc. | \$ 487.36 | Toys "R" Us - Delaware Inc. | \$487.36 |
| 42 AMERICAN INTEGRATED SECURITY GROUP 114-02 15TH AVENUE COLLEGE POINT, NY 11356 | 924 | Toys "R" Us, Inc. | \$ 23,664.76 | Toys "R" Us - Delaware Inc. | \$23,664.76 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 43 AMWAN INC 16039 LOUKELTON ST ATTN: DYLAN CHOU CITY OF INDUSTRY, CA 91744 | 12144 | Toys "R" Us, Inc. | \$ 3,647.95 | Toys "R" Us - Delaware Inc. | \$3,647.95 |
| 44 AON CONSULTING, INC. ATTN: STEVE REUTHER 4 OVERLOOK POINT LINCOLNSHIRE, IL 60069 | 7134 | Toys "R" Us, Inc. | \$ 20,000.00 | Toys "R" Us - Delaware Inc. | \$20,000.00 |
| 45 APPAREL RESOURCE GROUP LLC PO BOX 700200 PLYMOUTH, MI 48170-0944 | 6720 | Toys "R" Us, Inc. | \$ 8,402.56 | Toys "R" Us - Delaware Inc. | \$8,402.56 |
| 46 APPLIED PREDICTIVE TECHNOLOGIES, INC. GENERAL COUNSEL 4250 N FAIRFAX DRIVE, 11TH FLOOR ARLINGTON, VA 22203 | 16325 | Toys "R" Us, Inc. | \$ 299,314.60 | Toys "R" Us - Delaware Inc. | \$299,314.60 |
| 47 ARAMARK UNIFORM & CAREER APPAREL, LLC C/O SHEILA R. SCHWAGER HAWLEY TROXELL ENNIS & HAWLEY, LLP 877 MAIN STREET, SUITE 1000 BOISE, ID 83702-1617 | 15853 | Toys "R" Us, Inc. | \$ 170,126.39 | Toys "R" Us - Delaware Inc. | \$170,126.39 |
| 48 ARAMARK UNIFORM & CAREER APPAREL, LLC C/O SHEILA R. SCHWAGER HAWLEY TROXELL ENNIS & HAWLEY, LLP 877 MAIN STREET, SUITE 1000 BOISE, ID 83702 | 16208 | Toys "R" Us, Inc. | \$ 325,743.28 | Toys "R" Us - Delaware Inc. | \$325,743.28 |
| 49 ARAMARK UNIFORM & CAREER APPAREL, LLC FKA ARAMARK UNIFORM & CAREER APPAREL, INC. HAWLEY TROXELL ENNIS & HAWLEY LLP C/O SHEILA R. SCHWAGER P.O. BOX 1617 JACKSON, MS 39225-2808 | 2694 | Toys "R" Us, Inc. | \$ 219,954.28 | Toys "R" Us - Delaware Inc. | \$219,954.28 |
| 50 AREYOGAME.COM UNIVERSITY GAMES CORPORATION 2030 HARRISON STREET SAN FRANCISCO, CA 94110 | 3642 | Toys "R" Us, Inc. | \$ 329,583.00 | Toys "R" Us - Delaware Inc. | \$329,583.00 |
| 51 AREYOGAME.COM 2030 HARRISON STREET EL SEGUNDO, CA 90245 | 171 | Toys "R" Us, Inc. | \$ 61,529.97 | Toys "R" Us - Delaware Inc. | \$61,529.97 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 52 ARM'S REACH CONCEPTS, INC. ATTN: SHARON FORSPAN 2221 CELSIUS AVENUE, SUITE D OXNARD, CA 93030 | 13225 | Toys "R" Us, Inc. | \$ 159,449.60 | Toys "R" Us - Delaware Inc. | \$159,449.60 |
| 53 ARTECH GRAPHICS LTD 7 F WINFUL IND BLDG 15 17 TAI YIP STREET KWUN TONG, KOWLOON | 10304 | Toys "R" Us, Inc. | \$ 1,667.74 | Toys "R" Us - Delaware Inc. | \$1,667.74 |
| 54 ASA PRODUCTS INC. 532 CORALRIDGE PLACE CITY OF INDUSTRY, CA 91746 | 17984 | Toys "R" Us, Inc. | \$ 101,973.24 | Toys "R" Us - Delaware Inc. | \$101,973.24 |
| 55 ASA PRODUCTS INC. 532 CORALRIDGE PLACE CITY OF INDUSTRY, CA 91746 | 68 | Toys "R" Us, Inc. | \$ 14,847.74 | Toys "R" Us - Delaware Inc. | \$14,847.74 |
| 56 ASMODEE NORTH AMERICA ATTN: FIRUZI MEHTA 1995 COUNTY ROAD B2 WEST ROSEVILLE, MN 55113 | 2844 | Toys "R" Us, Inc. | \$ 238,898.35 | Toys "R" Us - Delaware Inc. | \$238,898.35 |
| 57 ASSA ABLOY ENTRANCE SYSTEMS US INC. WOMBLE BOND DICKINSON (US) LLP MATTHEW P. WARD, ESQ. 222 DELAWARE AVENUE, SUITE 1501 WILMINGTON, DE 19801 | 4604 | Toys "R" Us, Inc. | \$ 351,988.55 | Toys "R" Us - Delaware Inc. | \$351,988.55 |
| 58 ASSA ABLOY ENTRANCE SYSTEMS US INC. WOMBLE BOND DICKINSON (US) LLP MATTHEW P. WARD, ESQ. 222 DELAWARE AVENUE, SUITE 1501 WILMINGTON, DE 19801 | 15459 | Toys "R" Us, Inc. | \$ 176,481.17 | Toys "R" Us - Delaware Inc. | \$176,481.17 |
| 59 ASSOCIATED/ACC INTERNATIONAL LTD RATTET PLLC JAMES B. GLUCKSMAN 202 MAMARONECK AVENUE, SUITE 300 WHITE PLAINS, NY 10601 | 167 | Toys "R" Us, Inc. | \$ 57,039.92 | Toys "R" Us - Delaware Inc. | \$57,039.92 |
| 60 ASSURANCE FACILITY MANAGEMENT, INC. PO BOX 654 BROOKLYN, NY 11234 | 16324 | Toys "R" Us, Inc. | \$ 322,807.61 | Toys "R" Us - Delaware Inc. | \$322,807.61 |
| 61 ATLANTIC FIXTURE INSTALLATIONS INC 1615 ROBIN CIRCLE SUITE H FOREST HILL, MD 21050 | 10306 | Toys "R" Us, Inc. | \$ 6,855.00 | Toys "R" Us - Delaware Inc. | \$6,855.00 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| | | | ASSERTED | | CORRECTED | |
|----|----------------------------------------------------------------------------------------------------------------------------|---------|-------------------|-----------------|-----------------------------|----------------|
| | NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 62 | AULDEY TOYS OF NORTH AMERICA 2100 E GRAND AVE, SUITE 500 EL SEGUNDO, CA 90245 | 265 | Toys "R" Us, Inc. | \$ 880,498.91 | Toys "R" Us - Delaware Inc. | \$880,498.91 |
| 63 | AURORA WORLD, INC. 8820 MERCURY LANE PICO RIVERA, CA 90660 | 929 | Toys "R" Us, Inc. | \$ 55,080.02 | Toys "R" Us - Delaware Inc. | \$55,080.02 |
| 64 | AUSTRALIAN GOLD, LLC 8001 WOODLAND DRIVE INDIANAPOLIS, IN 46278 | 16193 | Toys "R" Us, Inc. | \$ 100,778.40 | Toys "R" Us - Delaware Inc. | \$100,778.40 |
| 65 | B.PATT LLC DBA GO FISH DIGITAL 324 SOUTH WILMINGTON STREET 412 RALEIGH, NC 27601 | 10944 | Toys "R" Us, Inc. | \$ 74,200.00 | Toys "R" Us - Delaware Inc. | \$74,200.00 |
| 66 | BABY BOOM CONSUMER PRODUCTS INC 250 PASSAIC STREET NEWARK, NJ 07104 | 10308 | Toys "R" Us, Inc. | \$ 100,951.75 | Toys "R" Us - Delaware Inc. | \$100,951.75 |
| 67 | BABY DEEDEE LLC 168 A IRVING AVE STE 200D PORT CHESTER, NY 10573 | 16199 | Toys "R" Us, Inc. | \$ 1,847.74 | Toys "R" Us - Delaware Inc. | \$1,847.74 |
| 68 | BABY PATENT LLC 9350 WILSHIRE BLVD SUITE 203 BEVERLY HILLS, CA 90212 | 8863 | Toys "R" Us, Inc. | \$ 51,344.51 | Toys "R" Us - Delaware Inc. | \$51,344.51 |
| 69 | BABY TREND, INC. SNELL & WILMER LLP ATTN: MICHAEL B. REYNOLDS 600 ANTON BLVD., SUITE 1400 COSTA MESA, CA 92626 | 16363 | Toys "R" Us, Inc. | \$ 9,381,097.46 | Toys "R" Us - Delaware Inc. | \$9,381,097.46 |
| 70 | BABYS JOURNEY INC 999 MAIN STREET SUITE 703 PAWTUCKET, RI 02860 | 16800 | Toys "R" Us, Inc. | \$ 98,373.87 | Toys "R" Us - Delaware Inc. | \$98,373.87 |
| 71 | BABY'S JOURNEY, INC. 22 SHORE ROAD NARRAGANSET, RI 02882 | 877 | Toys "R" Us, Inc. | \$ 170,342.99 | Toys "R" Us - Delaware Inc. | \$170,342.99 |
| 72 | BABYSOY INC 15370 FAIRFIELD RANCH RD STE G CHINO HILLS, CA 91709 | 13381 | Toys "R" Us, Inc. | \$ 18,058.25 | Toys "R" Us - Delaware Inc. | \$18,058.25 |
| 73 | BABY-TECH INNOVATIONS, INC DBA INFANTTECH 515 W WHITTIER BL MONTEBELLO, CA 90640 | 657 | Toys "R" Us, Inc. | \$ 7,290.99 | Toys "R" Us - Delaware Inc. | \$7,290.99 |

* Indicates claim contains unliquidated and/or undetermined amounts

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|-----------------|-----------------------------|----------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 74 BADGER BASKET COMPANY 406 W MAPLE STREET PO BOX 227 EDGAR, WI 54426 | 16270 | Toys "R" Us, Inc. | \$ 127,393.35 | Toys "R" Us - Delaware Inc. | \$127,393.35 |
| 75 BALBOA BABY & CO., LLC 3001 RED HILL AVE STE 5-103 COSTA MESA, CA 92626 | 17279 | Toys "R" Us, Inc. | \$ 44,002.00 | Toys "R" Us - Delaware Inc. | \$44,002.00 |
| 76 BANDAI AMERICA INCORPORATED ATTN: CYNTHIA NISHIMOTO 2120 PARK PLACE SUITE 120 NEW YORK, NY 10038 | 16988 | Toys "R" Us, Inc. | \$ 1,431,429.81 | Toys "R" Us - Delaware Inc. | \$1,431,429.81 |
| 77 BANDAI AMERICA INCORPORATED 2120 PARK PLACE, SUITE 120 EL SEGUNDO, CA 90245 | 1530 | Toys "R" Us, Inc. | \$ 6,757,021.74 | Toys "R" Us - Delaware Inc. | \$6,757,021.74 |
| 78 BASIC FUN, INC. F/K/A TECH 4 KIDS, INC. POL SINELLI PC C/O JERRY L. SWITZER JR 150 N. RIVERSIDE PLAZA, SUITE 3000 CHICAGO, IL 60606 | 9065 | Toys "R" Us, Inc. | \$ 639,481.22 | Toys "R" Us - Delaware Inc. | \$639,481.22 |
| 79 BASIC FUN, INC. F/K/A THE BRIDGE DIRECT, INC. C/O POL SINELLI PC JERRY L. SWITZER, JR. 150 N. RIVERSIDE PLAZA SUITE 3000 BOSTON, MA 02110 | 3736 | Toys "R" Us, Inc. | \$ 1,645,881.65 | Toys "R" Us - Delaware Inc. | \$1,645,881.65 |
| 80 BASIC FUN, INC. F/K/A THE BRIDGE DIRECT, INC. JERRY L. SWITZER, JR. C/O POL SINELLI PC 150 N. RIVERSIDE PLAZA SUITE 3000 RUTHERFORD, NJ 07070 | 10307 | Toys "R" Us, Inc. | \$ 1,028,285.34 | Toys "R" Us - Delaware Inc. | \$1,028,285.34 |
| 81 BASSETT FURNITURE INDS INC PO BOX 626 3525 FAIRYSTONE PARK HWY BASSETT, VA 24055 | 3472 | Toys "R" Us, Inc. | \$ 255,045.00 | Toys "R" Us - Delaware Inc. | \$255,045.00 |
| 82 BAYER HEALTHCARE LLC ATTN: SANDRA MURPHY 3930 EDISON LAKES PARKWAY MISHAWAKA, IN 46545 | 3016 | Toys "R" Us, Inc. | \$ 90,919.76 | Toys "R" Us - Delaware Inc. | \$90,919.76 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 83 BEARCOM WIRELESS WORLDWIDE 4009 DISTRIBUTION DR. SUITE 200 GARLAND, TX 75041 | 8398 | Toys "R" Us, Inc. | \$ 1,321.80 | Toys "R" Us - Delaware Inc. | \$1,321.80 |
| 84 BEBE AU LAIT, LLC 400 BLOSSOM HILL RD. LOS GATOS, CA 95032 | 4872 | Toys "R" Us, Inc. | \$ 72,175.00 | Toys "R" Us - Delaware Inc. | \$72,175.00 |
| 85 BEECH-NUT NUTRITION COMPANY SEYFARTH SHAW LLP C/O TIMOTHY J. MCKEON 2 SEAPORT LANE SUITE 300 BOSTON, MA 02210 | 4679 | Toys "R" Us, Inc. | \$ 423,656.04 | Toys "R" Us - Delaware Inc. | \$423,656.04 |
| 86 BEIERSDORF, INC. JOANN CAFIERO 45 DANBURY ROAD WILTON, CT 06897 | 1196 | Toys "R" Us, Inc. | \$ 118,130.34 | Toys "R" Us - Delaware Inc. | \$118,130.34 |
| 87 BELLA TUNNO LLC 7801 COMPTON COURT CHARLOTTE, NC 28270 | 17767 | Toys "R" Us, Inc. | \$ 26,352.00 | Toys "R" Us - Delaware Inc. | \$26,352.00 |
| 88 BENNETT DOOR SERVICE INC 320 S LOMBARD RD ADDISON, IL 60101 | 8397 | Toys "R" Us, Inc. | \$ 2,345.17 | Toys "R" Us - Delaware Inc. | \$2,345.17 |
| 89 BERG USA LLC 608 JEFFERS CIRCLE EXTON, PA 19341 | 9224 | Toys "R" Us, Inc. | \$ 2,215.00 | Toys "R" Us - Delaware Inc. | \$2,215.00 |
| 90 BERGIN III, JOHN 8 KEWAUNEE ROAD HIGHLAND LAKES, NJ 07422 | 9037 | Toys "R" Us, Inc. | \$ 13,545.00 | Toys "R" Us - Delaware Inc. | \$13,545.00 |
| 91 BERKSHIRE FASHIONS, INC. 420 FIFTH AVENUE, 28TH FLOOR NEW YORK, NY 10018 | 610 | Toys "R" Us, Inc. | \$ 271,397.46 | Toys "R" Us - Delaware Inc. | \$271,397.46 |
| 92 BEST MADE TOYS INT ULC 120 ST REGIS CRESCENT N EDISON, NJ 08837 | 3629 | Toys "R" Us, Inc. | \$ 266,242.40 | Toys "R" Us - Delaware Inc. | \$266,242.40 |
| 93 BEST SAND CORP PO BOX 87 CHARDON, OH 44024 | 16212 | Toys "R" Us, Inc. | \$ 71,215.20 | Toys "R" Us - Delaware Inc. | \$71,215.20 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|-----------------|-----------------------------|----------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 94 BETTER SOURCING WORLDWIDE LIMITED 61-63 AU PUI WAN STREET YALE IND. CENTER, 14 FL FOTAN SHATIN | 4414 | Toys "R" Us, Inc. | \$ 1,132,293.58 | Toys "R" Us - Delaware Inc. | \$1,132,293.58 |
| 95 BETTER SOURCING WORLDWIDE LIMITED TERESA HUI KIU-HUNG 61-63 AU PUI WAN STREET YALE IND CENTER, 14 FL FOTAN SHATIN | 12203 | Toys "R" Us, Inc. | \$ 338,622.86 | Toys "R" Us - Delaware Inc. | \$338,622.86 |
| 96 BIG TIME TOYS, LLC 2823 DOGWOOD PLACE NASHVILLE, TN 37204 | 298 | Toys "R" Us, Inc. | \$ 34,479.36 | Toys "R" Us - Delaware Inc. | \$34,479.36 |
| 97 BIGMOUTH, INC. C/O ICE MILLER LLP ATTN: SARAH L. FOWLER ONE AMERICAN SQUARE, SUITE 2900 INDIANAPOLIS, IN 46282-0200 | 487 | Toys "R" Us, Inc. | \$ 23,094.34 | Toys "R" Us - Delaware Inc. | \$23,094.34 |
| 98 BILLERUDKORSNAS USA LLC 2000 SW 1ST AVENUE SUITE 100 PORTLAND 97201 | 18921 | Toys "R" Us, Inc. | \$ 9,568.00 | Toys "R" Us - Delaware Inc. | \$9,568.00 |
| 99 BIVONA & COMPANY LLC 125 JACKSON AVENUE HOUSTON, TX 77253-3064 | 2196 | Toys "R" Us, Inc. | \$ 591,538.31 | Toys "R" Us - Delaware Inc. | \$591,538.31 |
| 100 BIVONA & COMPANY, LLC ATTN: LARRY BIVONA 125 JACKSON AVENUE EDISON, NJ 08837 | 16217 | Toys "R" Us, Inc. | \$ 366,847.22 | Toys "R" Us - Delaware Inc. | \$366,847.22 |
| 101 BLOCK & TACKLE LLC ATTN: SARI ROSEN 11-11 44TH ROAD, SUITE 203 LONG ISLAND CITY, NY 10708 | 11110 | Toys "R" Us, Inc. | \$ 3,850.00 | Toys "R" Us - Delaware Inc. | \$3,850.00 |
| 102 BLUE WAVE PRODUCTS INC 1745 WALLACE AVE SAINT CHARLES, IL 60174 | 7718 | Toys "R" Us, Inc. | \$ 26,393.55 | Toys "R" Us - Delaware Inc. | \$26,393.55 |
| 103 BMS TRANSPORTATION INC P O BOX 458 ELWOOD, KS 66024-0458 | 16219 | Toys "R" Us, Inc. | \$ 17,173.45 | Toys "R" Us - Delaware Inc. | \$17,173.45 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| | | | ASSERTED | | CORRECTED | |
|-----|--------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 104 | BOJEUX INC. 7760 RUE GRENACHE MANCHESTER, NH 03105-3701 | 4148 | Toys "R" Us, Inc. | \$ 54,769.20 | Toys "R" Us - Delaware Inc. | \$54,769.20 |
| 105 | BOJEUX INC. 7760 RUE GRENACHE ISSAQUAH, WA 98027 | 8548 | Toys "R" Us, Inc. | \$ 50,497.00 | Toys "R" Us - Delaware Inc. | \$50,497.00 |
| 106 | BOLEY CORP 14042 CENTRAL AVE CHINO, CA 91710 | 7687 | Toys "R" Us, Inc. | \$ 51,737.16 | Toys "R" Us - Delaware Inc. | \$51,737.16 |
| 107 | BOLEY CORPORATION 14042 CENTRAL AVE. CHINO, CA 91710 | 268 | Toys "R" Us, Inc. | \$ 64,887.72 | Toys "R" Us - Delaware Inc. | \$64,887.72 |
| 108 | BONKERS TOY COMPANY, LLC 7734 HERSCHEL AVE, UNIT #F LA JOLLA, CA 92037 | 318 | Toys "R" Us, Inc. | \$ 115,761.94 | Toys "R" Us - Delaware Inc. | \$115,761.94 |
| 109 | BOOGINHEAD LLC SARI DAVIDSON 165 FRONT STREET NORTH ISSAQUAH, WA 98027 | 12584 | Toys "R" Us, Inc. | \$ 442,254.17 | Toys "R" Us - Delaware Inc. | \$442,254.17 |
| 110 | BOOGINHEAD LLC ATTN: SARI DAVIDSON 165 FRONT STREET NORTH SANTA MONICA, CA 90405 | 878 | Toys "R" Us, Inc. | \$ 141,682.12 | Toys "R" Us - Delaware Inc. | \$141,682.12 |
| 111 | BORO-WIDE RECYCLING CORP 3 RAILROAD PL MASPETH, NY 11378 | 9179 | Toys "R" Us, Inc. | \$ 2,180.66 | Toys "R" Us - Delaware Inc. | \$2,180.66 |
| 112 | BRAINSTORM PRODUCTS, LLC STEVEN T. GUBNER, ESQ. BRUTZKUS GUBNER 21650 OXNARD ST., STE 500 WOODLAND HILLS, CA 91367 | 16437 | Toys "R" Us, Inc. | \$ 485,725.80 | Toys "R" Us - Delaware Inc. | \$485,725.80 |
| 113 | BRAND CASTLE LLC 5111 RICHMOND ROAD BEDFORD, OH 44146 | 16090 | Toys "R" Us, Inc. | \$ 8,303.40 | Toys "R" Us - Delaware Inc. | \$8,303.40 |
| 114 | BRANDED GROUP INC. 2100 W. ORANGEWOOD AVE. STE 215 ORANGE, CA 92868 | 12406 | Toys "R" Us, Inc. | \$ 89,262.09 | Toys "R" Us - Delaware Inc. | \$89,262.09 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 115 BREATHABLE BABY, LLC DUANE MORRIS LLC C/O LAWRENCE J. KOTLER 30 S. 17TH STREET PHILADELPHIA, PA 19103 | 6484 | Toys "R" Us, Inc. | \$ 89,559.95 | Toys "R" Us - Delaware Inc. | \$89,559.95 |
| 116 BRIGHTEDGE TECHNOLOGIES INC. 989 E HILLSDALE BLVD. SUITE 300 FOSTER CITY, CA 94404 | 16389 | Toys "R" Us, Inc. | \$ 49,140.00 | Toys "R" Us - Delaware Inc. | \$49,140.00 |
| 117 BRIGHTZ LTD 8000 YANKEE RD SUITE 225 OTTAWA LAKE, MI 49267 | 17987 | Toys "R" Us, Inc. | \$ 75,632.60 | Toys "R" Us - Delaware Inc. | \$75,632.60 |
| 118 BROOKE AND DYLAN LLC DBA B&D GROUP 14149 SW 119TH AVE MIAMI 33186 | 12285 | Toys "R" Us, Inc. | \$ 52,138.50 | Toys "R" Us - Delaware Inc. | \$52,138.50 |
| 119 BUFFALO GAMES, LLC C/O RUPP BAASE PFALZGRAF CUNNINGHAM LLC 1600 LIBERTY BUILDING BUFFALO, NY 14202 | 16905 | Toys "R" Us, Inc. | \$ 388,415.36 | Toys "R" Us - Delaware Inc. | \$388,415.36 |
| 120 BUGABOO NORTH AMERICA INC. VOGEL BACK & HORN, LLP ATTN: HEIKE M. VOGEL, ESQ. ATTN: ERIC H. HORN, ESQ. 30 BROAD STREET, 14TH FLOOR NEW YORK, NY 10004 | 1179 | Toys "R" Us, Inc. | \$ 124,617.06 | Toys "R" Us - Delaware Inc. | \$124,617.06 |
| 121 BURRTEC WASTE & RECYCLING-5518 PO BOX 5518 BUENA PARK, CA 90622 | 17013 | Toys "R" Us, Inc. | \$ 334.77 | Toys "R" Us - Delaware Inc. | \$334.77 |
| 122 C AND L MAINTENANCE INC 2655 ERIE STREET RIVER GROVE, IL 60171 | 17744 | Toys "R" Us, Inc. | \$ 25,655.32 | Toys "R" Us - Delaware Inc. | \$25,655.32 |
| 123 CABELL LAW FIRM PC 7840 FOREST HILL AVENUE SUITE A RICHMOND, VA 23225 | 9126 | Toys "R" Us, Inc. | \$ 3,287.00 | Toys "R" Us - Delaware Inc. | \$3,287.00 |
| 124 CAL-COUNTIES FIRE PROTECTION INC 908 W. 9TH ST. UPLAND, CA 91786 | 7514 | Toys "R" Us, Inc. | \$ 9,890.53 | Toys "R" Us - Delaware Inc. | \$9,890.53 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| | | ASSERTED | | CORRECTED | |
|------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| NAME | CLAIM # | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 125 CALIFORNIA LANDSCAPE & MAINTENANCE, INC. 2240 HEAVENLY WAY LODI, CA 95242 | 16249 | Toys "R" Us, Inc. | \$ 8,100.00 | Toys "R" Us - Delaware Inc. | \$8,100.00 |
| 126 CALL2RECYCLE 5140 YONGE STREET SUITE 1570 CHICAGO, IL 60661 | 12208 | Toys "R" Us, Inc. | \$ 7,594.38 | Toys "R" Us - Delaware Inc. | \$7,594.38 |
| 127 CAMP PLANNER INT'L CO., LTD. CHRISTOPHER SOSSONG 311 VILLAGE GREEN NORTH STE 158 PLYMOUTH, MA 02360 | 7298 | Toys "R" Us, Inc. | \$ 53,101.14 | Toys "R" Us - Delaware Inc. | \$53,101.14 |
| 128 CAMPBELL SALES COMPANY BARNES & THORNBURG CONNIE A. LAHN 225 SOUTH SIXTH STREET, SUITE 2800 MINNEAPOLIS, MN 55402 | 4374 | Toys "R" Us, Inc. | \$ 87,340.88 | Toys "R" Us - Delaware Inc. | \$87,340.88 |
| 129 CAMPBELL SALES COMPANY CONNIE A. LAHN BARNES & THORNBURG 225 SOUTH SIXTH STREET, SUITE 2800 MINNEAPOLIS, MN 55402 | 16191 | Toys "R" Us, Inc. | \$ 54,454.36* | Toys "R" Us - Delaware Inc. | \$54,454.36* |
| 130 CANDYRIFIC, LLC BJ RUCKRIEGEL 108 MCARTHUR DR. STAMFORD, CT 06905 | 740 | Toys "R" Us, Inc. | \$ 119,569.80 | Toys "R" Us - Delaware Inc. | \$119,569.80 |
| 131 CANON FINANCIAL SERVICES, INC. HOWARD N. SOBEL, P.A. 507 KRESSON ROAD VOORHEES, NJ 08043 | 960 | Toys "R" Us, Inc. | \$ 2,047.18 | Toys "R" Us - Delaware Inc. | \$2,047.18 |
| 132 CAPITAL ALLIANCE CORP DBA ADVANTAGE TRANSPORTATION EQUIP 6246 W STERNS ROAD OTTAWA LAKE, MI 49267 | 12213 | Toys "R" Us, Inc. | \$ 836.02 | Toys "R" Us - Delaware Inc. | \$836.02 |
| 133 CAPITAL BRANDS, LLC MARGULIES FAITH LLP C/O: CRAIG MARGULIES, ESQ. 16030 VENTURA BLVD., SUITE 470 ENCINO, CA 91436 | 4623 | Toys "R" Us, Inc. | \$ 214,897.08 | Toys "R" Us - Delaware Inc. | \$214,897.08 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 134 CAPSTONE LOGISTICS 6525 THE CORNERS PKWY SUITE 400 PEACHTREE CORNERS, GA 30092 | 992 | Toys "R" Us, Inc. | \$ 261,271.14 | Toys "R" Us - Delaware Inc. | \$261,271.14 |
| 135 CARDINAL INDUSTRIES INC. SPIN MASTER INC. PBM 10053 300 INTERNATIONAL DRIVE, SUITE 100 WILLIAMSVILLE, NY 14221 | 16983 | Toys "R" Us, Inc. | \$ 786,090.77 | Toys "R" Us - Delaware Inc. | \$786,090.77 |
| 136 CARING CASH LLC 20 CLAY COURT CHAPIN, SC 29036 | 792 | Toys "R" Us, Inc. | \$ 30,079.28 | Toys "R" Us - Delaware Inc. | \$30,079.28 |
| 137 CARRIER CREDIT SERVICES INC 5350 W HILLSBORO BLVD SUITE 107 COCONUT CREEK, FL 33073-4396 | 16985 | Toys "R" Us, Inc. | \$ 64,620.00 | Toys "R" Us - Delaware Inc. | \$64,620.00 |
| 138 CASDON LTD CORNFORD ROAD BLACKPOOL FY44QW | 16257 | Toys "R" Us, Inc. | \$ 97,517.98 | Toys "R" Us - Delaware Inc. | \$97,517.98 |
| 139 CASTLETON VILLAGE CENTER INC 6321 HUGUENARD RD FORT WAYNE, IN 46818 | 16240 | Toys "R" Us, Inc. | \$ 11,705.40 | Toys "R" Us - Delaware Inc. | \$11,705.40 |
| 140 CASTLINE INCORPORATED 985 WEST 8TH STREET AZUSA, CA 91702 | 219 | Toys "R" Us, Inc. | \$ 68,923.18 | Toys "R" Us - Delaware Inc. | \$68,923.18 |
| 141 CENTERPOINT ENERGY SERVICES, INC. CENTERPOINT ENERGY CORPORATE CREDIT 1111 LOUISIANA ST. FL 20 STE 2045C SAN ANTONIO, TX 78205 | 608 | Toys "R" Us, Inc. | \$ 90.56 | Toys "R" Us - Delaware Inc. | \$90.56 |
| 142 CENTIMARK CORPORATION CENTIMARK ROOFING 401 TECHNOLOGY DRIVE CANONSBURG, PA 15317 | 16241 | Toys "R" Us, Inc. | \$ 74,573.62 | Toys "R" Us - Delaware Inc. | \$74,573.62 |
| 143 CENTRAL MILLS INC. 473 RIDGE RD. DAYTON, NJ 08810 | 15905 | Toys "R" Us, Inc. | \$ 19,249.84 | Toys "R" Us - Delaware Inc. | \$19,249.84 |
| 144 CENTRAL MILLS INC. DBA FREEZE 473 RIDGE RD. DAYTON, NJ 08810 | 16138 | Toys "R" Us, Inc. | \$ 448.71 | Toys "R" Us - Delaware Inc. | \$448.71 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|----------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 145 CENTRAL MILLS, INC. C/O ROSENTHAL & ROSENTHAL, INC. ATTN: ANTHONY DITIRRO 1370 BROADWAY NEW YORK, NY 10018 | 16244 | Toys "R" Us, Inc. | \$ 3,114.25 | Toys "R" Us - Delaware Inc. | \$3,114.25 |
| 146 CENTRAL MILLS, INC. C/O ROSENTHAL & ROSENTHAL, INC. ANTHONY DITIRRO 1370 BROADWAY AUSTIN, TX 78760 | 2084 | Toys "R" Us, Inc. | \$ 150.00 | Toys "R" Us - Delaware Inc. | \$150.00 |
| 147 CENTURY LLC ATTN: JANA SAMUEL, CFO 1000 CENTURY BLVD. MIDWEST CITY, OK 73110 | 3051 | Toys "R" Us, Inc. | \$ 17,723.15 | Toys "R" Us - Delaware Inc. | \$17,723.15 |
| 148 CHANCE PRODUCTIONS INC. ATTN: MIKE JUD PO BOX 871 PORT WASHINGTON, NY 11050 | 273 | Toys "R" Us, Inc. | \$ 148,521.12 | Toys "R" Us - Delaware Inc. | \$148,521.12 |
| 149 CHANCE PRODUCTIONS NGB PO BOX 871 PORT WASHINGTON, NY 11050 | 12211 | Toys "R" Us, Inc. | \$ 20,538.52 | Toys "R" Us - Delaware Inc. | \$20,538.52 |
| 150 CHARISMA BRANDS, LLC 23141 VERDUGO DR. # 100 LAGUNA HILLS 92653 | 18341 | Toys "R" Us, Inc. | \$ 22,606.56 | Toys "R" Us - Delaware Inc. | \$22,606.56 |
| 151 CHARLESTON SANITARY & CITY OF CHARLESTON PO BOX 7949 CHARLESTON, WV 25356-7949 | 8532 | Toys "R" Us, Inc. | \$ 471.27 | Toys "R" Us - Delaware Inc. | \$471.27 |
| 152 CHECKPOINT SYSTEMS INC ATTN: CREDIT DEPT. 101 WOLF DRIVE THOROFARE, NJ 08086 | 2995 | Toys "R" Us, Inc. | \$ 25,427.04 | Toys "R" Us - Delaware Inc. | \$25,427.04 |
| 153 CHECKPOINT SYSTEMS INC. ATTN: CREDIT DEPT. 101 WOLF DR. PISCATAWAY, NJ 08854 | 160 | Toys "R" Us, Inc. | \$ 76,816.53 | Toys "R" Us - Delaware Inc. | \$76,816.53 |
| 154 CHEUK YIP PLASTIC FTY, LTD BLOCK 2, ROOM L, 17/F GOLDEN DRAGON CENTER 182-192 TAI LIN PAI ROAD KWAI CHUNG | 7735 | Toys "R" Us, Inc. | \$ 109,220.89 | Toys "R" Us - Delaware Inc. | \$109,220.89 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 155 CHICAGO TRAILER RECYCLERS INC 16152 S. CLINTON AVENUE HARVEY, IL 60426 | 14828 | Toys "R" Us, Inc. | \$ 1,186.70 | Toys "R" Us - Delaware Inc. | \$1,186.70 |
| 156 CHILDREN'S APPAREL NETWORK, LTD. LAZARUS & LAZURUS, P.C. 240 MADISON AVENUE, 8TH FLR NEW YORK, NY 10016 | 15168 | Toys "R" Us, Inc. | \$ 175,027.02 | Toys "R" Us - Delaware Inc. | \$175,027.02 |
| 157 CHILDREN'S APPAREL NETWORK, LTD. LAZARUS & LAZURUS, P.C. ATTORNEYS FOR CREDITOR, CHILDREN'S APPAREL NETWORK, LTD. 240 MADISON AVENUE, 8TH FLR SUNRISE, FL 33351 | 590 | Toys "R" Us, Inc. | \$ 360,293.62 | Toys "R" Us - Delaware Inc. | \$360,293.62 |
| 158 CHILDREN'S PRODUCTS LLC WOODS ROGERS PLC RICHARD C. MAXWELL, JUSTIN E. SIMMONS PO BOX 14125 ROANOKE, VA 24038-4125 | 18156 | Toys "R" Us, Inc. | \$ 146,564.94 | Toys "R" Us - Delaware Inc. | \$146,564.94 |
| 159 CHOOMEE, INC. 2351 SUNSET BLVD. SUITE 170-773 ROCKLIN, CA 95765 | 37 | Toys "R" Us, Inc. | \$ 34,585.00 | Toys "R" Us - Delaware Inc. | \$34,585.00 |
| 160 CHUGACH ELECTRIC ASSOCIATION, INC. 5601 ELECTRON DR ANCHORAGE, AK 99518 | 830 | Toys "R" Us, Inc. | \$ 6,883.12 | Toys "R" Us - Delaware Inc. | \$6,883.12 |
| 161 CINCINNATI HOLDING COMPANY LLC 51 ATLANTIC AVE SUITE 207 FLORAL PARK, NY 10001 | 7517 | Toys "R" Us, Inc. | \$ 2,686.95 | Toys "R" Us - Delaware Inc. | \$2,686.95 |
| 162 CINTAS CORPORATION 2050 E KANSAS CITY RD OLATHE, KS 66061-5859 | 16272 | Toys "R" Us, Inc. | \$ 16,588.62 | Toys "R" Us - Delaware Inc. | \$16,588.62 |
| 163 CIPRIANI & WERNER, P.C. JUDITH A. MOSES, ESQUIRE 650 WASHINGTON ROAD, SUITE 700 PITTSBURGH, PA 15228 | 17004 | Toys "R" Us, Inc. | \$ 1,971.00 | Toys "R" Us - Delaware Inc. | \$1,971.00 |
| 164 CIRCUS WORLD DISPLAYS LIMITED 4080 MONTROSE ROAD NIAGARA FALLS, ON L2H 1J9 CANADA | 1019 | Toys "R" Us, Inc. | \$ 290,047.67 | Toys "R" Us - Delaware Inc. | \$290,047.67 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|--------------------------------------------------------------------------------------------------------------|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 165 CISCO AIR SYSTEMS, INC 214 27TH STREET SACRAMENTO, CA 95816 | 16375 | Toys "R" Us, Inc. | \$ 2,078.63 | Toys "R" Us - Delaware Inc. | \$2,078.63 |
| 166 CITY OF ARLINGTON CITY ATTORNEY'S OFFICE P.O. BOX 90231 ARLINGTON, TX 76004-3231 | 1177 | Toys "R" Us, Inc. | \$ 1,189.72 | Toys "R" Us - Delaware Inc. | \$1,189.72 |
| 167 CITY OF BAYTOWN, TEXAS C/O RANDALL B. STRONG 407 W. BAKER RD., SUITE T BAYTOWN, TX 77521 | 6831 | Toys "R" Us, Inc. | \$ 434.10 | Toys "R" Us - Delaware Inc. | \$434.10 |
| 168 CITY OF DOVER PO BOX 475 DOVER, DE 19903 | 12217 | Toys "R" Us, Inc. | \$ 9,415.96 | Toys "R" Us - Delaware Inc. | \$9,415.96 |
| 169 CITY OF DOVER, CITY MANAGER CUSTOMER SERVICE P.O. BOX 475 5 E. REED ST. DOVER, DE 19903-0475 | 2194 | Toys "R" Us, Inc. | \$ 6,204.22 | Toys "R" Us - Delaware Inc. | \$6,204.22 |
| 170 CITY OF EVERETT UTILITIES, WA 3101 CEDAR STREET EVERETT, WA 98201-4598 | 18014 | Toys "R" Us, Inc. | \$ 606.17 | Toys "R" Us - Delaware Inc. | \$606.17 |
| 171 CITY OF FOSTER CITY, CA 610 FOSTER CITY BLVD FOSTER CITY, CA 94404 | 18120 | Toys "R" Us, Inc. | \$ 1,314.60 | Toys "R" Us - Delaware Inc. | \$1,314.60 |
| 172 CITY OF GREENSBORO PO BOX 3136 GREENSBORO, NC 27402 | 879 | Toys "R" Us, Inc. | \$ 1,829.08 | Toys "R" Us - Delaware Inc. | \$1,829.08 |
| 173 CITY OF JACKSON TENNESSEE 107 E MAIN ST JACKSON, TN 38301 | 9066 | Toys "R" Us, Inc. | \$ 1,521.32 | Toys "R" Us - Delaware Inc. | \$1,521.32 |
| 174 CITY OF JACKSONVILLE, NC PO BOX 128 JACKSONVILLE, NC 28541-0128 | 1887 | Toys "R" Us, Inc. | \$ 877.11 | Toys "R" Us - Delaware Inc. | \$877.11 |
| 175 CITY OF JOLIET CITY OF JOLIET - CUSTOMER SERVICE 150 W JEFFERSON ST JOLIET, IL 60432-4158 | 15908 | Toys "R" Us, Inc. | \$ 3,002.14 | Toys "R" Us - Delaware Inc. | \$3,002.14 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|---------------------------------------------------------------------------------------------------------------|---------|-------------------|--------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 176 CITY OF LANCASTER PA 39 W CHESTNUT ST PO BOX 1020 LANCASTER, PA 17608-1020 | 6514 | Toys "R" Us, Inc. | \$ 660.57 | Toys "R" Us - Delaware Inc. | \$660.57 |
| 177 CITY OF MERIDIAN, MS P.O. BOX 231 WATER & SEWERAGE MERIDIAN, MS 39302-0231 | 12578 | Toys "R" Us, Inc. | \$ 236.02 | Toys "R" Us - Delaware Inc. | \$236.02 |
| 178 CITY OF PORTAGE CHARLES R. BEAR, ASSISTANT CITY ATTORNEY 1662 EAST CENTRE AVE. PORTAGE, MI 49002 | 6877 | Toys "R" Us, Inc. | \$ 1,098.77 | Toys "R" Us - Delaware Inc. | \$1,098.77 |
| 179 CITY OF RALEIGH, NC PO BOX 71081 ATTN: UTILITY BILLING CHARLOTTE, NC 28272-1081 | 16780 | Toys "R" Us, Inc. | \$ 440.12 | Toys "R" Us - Delaware Inc. | \$440.12 |
| 180 CITY OF RENO ATTN: KIM KILGORE FINANCE DEPT. 1 E. FIRST STREET RENO, NV 89501 | 2353 | Toys "R" Us, Inc. | \$ 513.67 | Toys "R" Us - Delaware Inc. | \$513.67 |
| 181 CITY OF RENO ATTN: KIM KILGORE FINANCE DEPT. 1 E. FIRST STREET RENO, NV 89501 | 2354 | Toys "R" Us, Inc. | \$ 181.24 | Toys "R" Us - Delaware Inc. | \$181.24 |
| 182 CITY OF SASKATOON 222 3RD AVE NORTH SASKATOON S7K 0J5 | 18681 | Toys "R" Us, Inc. | \$ 8,157.78 | Toys "R" Us - Delaware Inc. | \$8,157.78 |
| 183 CITY OF WEST COVINA ATTN: MARK BAXTER 1444 WEST GARVEY AVE S WEST COVINA, CA 91790 | 11120 | Toys "R" Us, Inc. | \$ 9,830.00 | Toys "R" Us - Delaware Inc. | \$9,830.00 |
| 184 CITY OF WESTLAND ATTN TAX COLLECTORS OFFICE 822310 36601 FORD ROAD WESTLAND, MI 48185-2298 | 2972 | Toys "R" Us, Inc. | \$ 1,022.66 | Toys "R" Us - Delaware Inc. | \$1,022.66 |
| 185 CITY OF YUBA CITY, CA 1201 CIVIC CENTER BLVD YUBA CITY, CA 95993 | 6881 | Toys "R" Us, Inc. | \$ 410.64 | Toys "R" Us - Delaware Inc. | \$410.64 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|---------------|-----------------------------|--------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 186 CJ PRODUCTS 2045 CORTE DE NOGAL CARLSBAD, CA 92011 | 16402 | Toys "R" Us, Inc. | \$ 99,505.91 | Toys "R" Us - Delaware Inc. | \$99,505.91 |
| 187 CJ PRODUCTS, INC. ATTN: DEBORAH A. HENRY 2045 CORTE DEL NOGAL CARLSBAD, CA 92011 | 240 | Toys "R" Us, Inc. | \$ 167,629.50 | Toys "R" Us - Delaware Inc. | \$167,629.50 |
| 188 CLEAN, LLC 8 NORTH CORPORATE DRIVE RIVERDALE, NJ 07457 | 8383 | Toys "R" Us, Inc. | \$ 9,875.25 | Toys "R" Us - Delaware Inc. | \$9,875.25 |
| 189 CLEK INC. COFACE NORTH AMERICA INSURANCE COMPANY 50 MILLSTONE RD., BLDG. 100, STE. 360 EAST WINDSOR, NJ 08520 | 857 | Toys "R" Us, Inc. | \$ 37,629.45 | Toys "R" Us - Delaware Inc. | \$37,629.45 |
| 190 CLEMENTONI S.P.A. FRANK J. CIANO 445 HAMILTON AVE, STE 1500 WHITE PLAINS, NY 10606 | 4006 | Toys "R" Us, Inc. | \$ 47,525.82 | Toys "R" Us - Delaware Inc. | \$47,525.82 |
| 191 CLERMONT COUNTY AUDITORS OFFICE 101 EAST MAIN ST BATAVIA, OH 45103-2961 | 17026 | Toys "R" Us, Inc. | \$ 353.76 | Toys "R" Us - Delaware Inc. | \$353.76 |
| 192 CLEVERLAND FOOTWEAR MFG LTD HK SPINNERS INDUSTRIAL BLDG 10 FLOOR,760 CHEUNG SHA WAN HONG KONG | 17109 | Toys "R" Us, Inc. | \$ 144,697.88 | Toys "R" Us - Delaware Inc. | \$144,697.88 |
| 193 CLIC TIME LLC ATTN: MARK SHELL 50 TICE BLVD. - SUITE 340 PHILADELPHIA, PA 19101-7346 | 17383 | Toys "R" Us, Inc. | \$ 282,192.12 | Toys "R" Us - Delaware Inc. | \$282,192.12 |
| 194 CLINTAR LANDSCAPE MANAGEMENT 386 EVANS AVENUE DENVER, CO 80202 | 12143 | Toys "R" Us, Inc. | \$ 2,650.98 | Toys "R" Us - Delaware Inc. | \$2,650.98 |
| 195 COKEM INTERNATIONAL, LTD. WINTHROP & WEINSTINE, P.A. MICHAEL A. ROSOW 225 SOUTH SIXTH STREET, SUITE 3500 MINNEAPOLIS, MN 55402 | 4021 | Toys "R" Us, Inc. | \$ 675,270.02 | Toys "R" Us - Delaware Inc. | \$675,270.02 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|------------------------------------------------------------------------------------------------------|---------|-------------------|----------------|-----------------------------|---------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 196 COLGATE MATTRESS ATLANTA CORP 779 FULTON TERRACE S.E. ATLANTA, GA 30316 | 15142 | Toys "R" Us, Inc. | \$ 62,414.43 | Toys "R" Us - Delaware Inc. | \$62,414.43 |
| 197 COLGATE MATTRESS ATLANTA, CORP. 779 FULTON TERRACE SE ATLANTA 30316 | 18710 | Toys "R" Us, Inc. | \$ 57,412.32 | Toys "R" Us - Delaware Inc. | \$57,412.32 |
| 198 COLGATE-PALMOLIVE 3100 CUMBERLAND BLVD, SUITE 700 ATLANTA, GA 30339 | 334 | Toys "R" Us, Inc. | \$ 41,651.96 | Toys "R" Us - Delaware Inc. | \$41,651.96 |
| 199 COLSON HEALTH INC PO BOX 235473 ENCINITAS, CA 92023 | 278 | Toys "R" Us, Inc. | \$ 56,694.56 | Toys "R" Us - Delaware Inc. | \$56,694.56 |
| 200 COLT RECYCLING SOLUTIONS LLC 115 HEULITT ROAD COLTS NECK, NJ 07722 | 13891 | Toys "R" Us, Inc. | \$ 137,396.54 | Toys "R" Us - Delaware Inc. | \$137,396.54 |
| 201 COLT RECYCLING SOLUTIONS, LLC 115 HEVLITT ROAD COLTS NECK, NJ 07722 | 935 | Toys "R" Us, Inc. | \$ 142,696.96* | Toys "R" Us - Delaware Inc. | \$142,696.96* |
| 202 COMAIRCO EQUIPMENT INC 3250 UNION ROAD BUFFALO, NY 14227 | 9025 | Toys "R" Us, Inc. | \$ 5,822.39 | Toys "R" Us - Delaware Inc. | \$5,822.39 |
| 203 COMMERCIAL FIRE INC 2465 ST JOHNS BLUFF RD S JACKSONVILLE, FL 32246 | 16413 | Toys "R" Us, Inc. | \$ 9,629.00 | Toys "R" Us - Delaware Inc. | \$9,629.00 |
| 204 COMMERCIAL LIGHTING INDUSTRIES, INC. ATTN: WENDY HERTZ 81161 INDIO BLVD INDIO, CA 92201 | 823 | Toys "R" Us, Inc. | \$ 124,022.04 | Toys "R" Us - Delaware Inc. | \$124,022.04 |
| 205 COMMERCIAL LUMBER & PALLET ATTN: JEFF SANO 135 LONG LN. INDUSTRY 91746 | 679 | Toys "R" Us, Inc. | \$ 239,950.07 | Toys "R" Us - Delaware Inc. | \$239,950.07 |
| 206 COMOTOMO, INC. 1277 BORREGAS AVE SUNNYVALE, CA 94089 | 1330 | Toys "R" Us, Inc. | \$ 314,450.82 | Toys "R" Us - Delaware Inc. | \$314,450.82 |
| 207 CONCEPTS IN TIME LLC 45 WEST 36TH STREET 4TH FLOOR NEW YORK, NY 10018 | 15531 | Toys "R" Us, Inc. | \$ 3,000.27 | Toys "R" Us - Delaware Inc. | \$3,000.27 |

Toys "R" Us, Inc. 17-34665 (KLP)

Incorrect Debtor

Schedule 1

| NAME | CLAIM # | ASSERTED | | CORRECTED | |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------------|-----------------|-----------------------------|----------------|
| | | DEBTOR | CLAIM AMOUNT | DEBTOR | CLAIM AMOUNT |
| 208 CONOPCO, INC. D/B/A UNILEVER STARK & STARK, P.C. JOSEPH H. LEMKIN 993 LENOX DRIVE LAWRENCEVILLE, NJ 08543-5315 | 16072 | Toys "R" Us, Inc. | \$ 268,700.00 | Toys "R" Us - Delaware Inc. | \$268,700.00 |
| 209 CONSOLIDATED LANDSCAPING, LLC US LAWNS OF FORT WORTH/GRAPEVINE PO BOX 678604 DALLAS, TX 75267-8604 | 14508 | Toys "R" Us, Inc. | \$ 8,634.32 | Toys "R" Us - Delaware Inc. | \$8,634.32 |
| 210 CONSTELLATION NEWENERGY, INC. C. BRADLEY BURTON 1310 POINT STREET 12TH FLOOR BALTIMORE, MD 21231 | 4195 | Toys "R" Us, Inc. | \$ 130,056.47 | Toys "R" Us - Delaware Inc. | \$130,056.47 |
| 211 CONTINENTAL CONCESSION SUPPLIES, INC. 575 JERICHO TURNPIKE JERICHO, NY 11753 | 1166 | Toys "R" Us, Inc. | \$ 1,282,188.10 | Toys "R" Us - Delaware Inc. | \$1,282,188.10 |
| 212 CONVERSANT LLC VISHNU JONNALAGADDA DIRECTOR,LEGAL COUNSEL EPSILON DATA MANAGEMENT, LLC 6021 CONNECTION DR. IRVING, TX 75039 | 16406 | Toys "R" Us, Inc. | \$ 2,989,886.70 | Toys "R" Us - Delaware Inc. | \$2,989,886.70 |
| 213 COTTON BABIES INC. 1299 N HWY DRIVE FENTON, MO 63026 | 9068 | Toys "R" Us, Inc. | \$ 27,593.36 | Toys "R" Us - Delaware Inc. | \$27,593.36 |
| 214 CPT NETWORK SOLUTIONS INC 1062 THORDALE AVENUE BENSENVILLE, IL 60106 | 11818 | Toys "R" Us, Inc. | \$ 4,896.93 | Toys "R" Us - Delaware Inc. | \$4,896.93 |
| 215 CREATIVE AGENCY SERVICES TEAM, INC. 15 PARADISE PLAZA #124 SARASOTA, FL 34239 | 16122 | Toys "R" Us, Inc. | \$ 167,626.31 | Toys "R" Us - Delaware Inc. | \$167,626.31 |

Exhibit B

Behnke Declaration

² Capitalized terms used but not otherwise defined in this Declaration have the meanings given to them in the Objection.

with my colleagues at A&M, have been engaged by the Debtors to provide various restructuring and financial services. In my current position with the Debtors, I am responsible for all claims management related matters. I am generally familiar with the Debtors' day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Debtors' liabilities and the amount thereof owed to their creditors as of the Petition Date. I am above 18 years of age, and I am competent to testify.

2. I submit this declaration (this "Declaration") in support of the *Debtors' Fourth Omnibus Objection to Certain Incorrect Debtor Claims* (the "Objection") and am directly, or by and through the Debtors' advisors and personnel, familiar with the information contained therein and the exhibits and schedules attached thereto. I am authorized to submit this declaration on the Debtors' behalf. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors' operations and finances, information learned from my review of relevant documents, and information I have received from other members of the Debtors' management, the Debtors' employees or the Debtors' advisors. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If I were called upon to testify, I could and would testify competently to the facts set forth in this Declaration on that basis.

3. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the Debtors in the chapter 11 cases. In evaluating the Disputed Claims, the Debtors and/or their advisors have thoroughly reviewed the Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, if any, and have

determined that each Disputed Claim should be modified as set forth in the Objection. As such, I believe that the modification of the Disputed Claims on the terms set forth in the Objection is appropriate.

4. To the best of my knowledge, information, and belief, the Debtors and/or their advisors have determined that the Disputed Claims, as filed, do not accurately reflect which Debtor entity may be liable for the underlying Proof of Claim. Instead, the Debtors and/or their advisors believe that the Debtor entity against which the Proof of Claim is asserted should be modified from the Debtor identified in the column titled “Asserted” to the Debtor identified in the column titled “Corrected” in the table provided in **Schedule 1** to the Order. The Debtors assert that the Debtor reflected in the “Corrected” column is consistent with the Debtors’ books and records and/or with the information provided by the claimants. Failure to modify such Proofs of Claim could result in the relevant claimants receiving either (i) a better recovery than other similarly situated creditors, even though such recovery is not warranted, or (ii) a lesser recovery than they are otherwise entitled. As such, I believe the modification of the Disputed Claims on the terms set forth in the Objection is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated: August 10, 2018

Respectfully submitted,

/s/ Thomas Behnke

Thomas Behnke, Managing Director
Alvarez & Marsal North America, LLC